

## **EXHIBIT B**

**SUMMARY OF THE FIFTH INTERIM FEE APPLICATION  
OF BUTZEL LONG FOR SERVICES RENDERED FOR THE  
COMPENSATION PERIOD OCTOBER 1, 2010 THROUGH MARCH 31, 2011**

<b>Shareholders</b>				
<b>Name and Location of Professional:</b>	<b>Department(s) and Year Admitted<sup>1</sup></b>	<b>Hourly Billing Rate<sup>2</sup></b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Regina M. Alter (New York)	LIT - 1997	\$440.00	0.8	\$352.00
Eric Fisher (New York)	BK, LIT - 1996	\$525.00 - \$575.00	297.6	\$161,530.00
Cynthia J. Haffey (Michigan)	LIT - 1997	\$390.00	0.5	\$195.00
Claudia Rast (Michigan)	LIT - 1987	\$400.00	20.2	\$8,080.00
Barry N. Seidel (New York)	BK - 1978	\$725.00 - \$750.00	129.4	\$94,727.50
Robert Sidorsky (New York)	BK, LIT - 1983	\$625.00	29.7	\$18,562.50
<b>Total</b>			<b>478.2</b>	<b>\$283,447.00</b>

<b>Associates</b>				
<b>Name and Location of Professional:</b>	<b>Department(s) and Year Admitted</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Maria Caceres-Boneau (New York)	LIT - 2008	\$325.00 - \$335.00	186.6	\$61,859.00
Katie L. Cooperman (New York)	BK, CORP - 2006	\$395.00 - \$425.00	764.4	\$315,711.00
David J. DeVine (Michigan)	BK, LIT - 2006	\$285.00 - \$300.00	38.4	\$11,488.50
Jennifer A. Dukarski (Michigan)	IP, LIT - 2010	\$225.00	1.5	\$337.50
Donald Orlandoni (Michigan)	BK, LIT - 2007	\$240.00 - \$275.00	64.2	\$17,525.50
Laura Tedesco (Michigan)	CORP - 2009	\$235.00	6.4	\$1,504.00
<b>Total</b>			<b>1,061.5</b>	<b>\$408,425.50</b>

<sup>1</sup> BK – Bankruptcy, CORP – Corporate, IP – Intellectual Property, LIT – Litigation.

<sup>2</sup> As of the period beginning January 1, 2011, BL has billed all professionals and paraprofessionals at their standard 2011 rates.

<b>Paraprofessionals</b>				
<b>Name and Location of Paraprofessional:</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Frederick Capria (New York)	LIT	\$245.00 - \$270.00	37.7	\$9,666.50
Michelle Martinez (New York)	LIT	\$150.00	1.1	\$165.00
Alexis Richards (Michigan)	LIT	\$165.00	1.7	\$280.50
Stephanie Shattuck (Michigan)	LIT	\$180.00	39.6	\$7,128.00
<b>Total</b>			<b>80.1</b>	<b>\$17,240.00</b>

<b>Professionals</b>	<b>Blended Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Shareholders	\$592.74	478.2	\$283,447.00
Associates	\$384.76	1,061.5	\$408,425.50
Paraprofessionals	\$215.23	80.1	\$17,240.00
<b>Total Fees Incurred</b>		<b>1,619.8</b>	<b>\$709,112.50</b>
<b>Blended Attorney Rate</b>	<b>\$449.36</b>		
<b>Total Fees Incurred Less Adjustment<sup>3</sup></b>			<b>\$709,112.50 (\$5,745.00)</b>
<b>Total Fees Requested</b>		<b>1,619.8</b>	<b>\$703,367.50<sup>4</sup></b>

<sup>3</sup> BL has only requested 50% of fees incurred in connection with its preparation of monthly fee statements.

<sup>4</sup> This amount excludes more than \$24,000 of fees incurred by BL during April 2011 in connection with the preparation of this Application. BL has not and will not seek compensation for such fees, but requests that the Fee Examiner consider this concession in the event that it suggests the disallowance of any compensation requested herein.